



MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION

**APPLICATION FOR 25 PERCENT RECOVERED MATERIAL
ELECTRICAL ENERGY EXEMPTION FOR MANUFACTURING**

FORM
1749E-25
(REV. 11-2004)

PART A — GENERAL INFORMATION

Complete this application to apply for electrical energy direct pay authorization if your raw materials used in processing contain at least 25 percent recovered material, pursuant to 144.030.2(12), RSMo. This application should be completed for one calendar year. If approved and authorized, the exemption is issued for three years. **If at any time you no longer qualify for this exemption, it is your responsibility to notify your utility supplier, withdraw your exemption, and remit the appropriate tax to the state.**

Mail completed application and direct questions to: **MISSOURI DEPARTMENT OF REVENUE, DIVISION OF TAXATION AND COLLECTION, P.O. BOX 358, JEFFERSON CITY, MO 65105-0358** or call **(573) 751-2836**. (TDD 1-800-735-2966 or fax (573) 522-1160)

1. APPLICATION YEAR / ID NUMBERS

APPLICATION YEAR (CALENDAR YEAR ONLY)

TYPE OF APPLICATION

☐ NEW ☐ RENEWAL

MO. TAX ID NUMBER

FEIN

2. APPLICABLE BUSINESS LOCATION

BUSINESS TRADE NAME

BUSINESS PHONE (AREA CODE & NUMBER)

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STREET ADDRESS (DO NOT USE P.O. BOX OR RURAL ROUTE)

COUNTY

CITY

STATE

ZIP CODE

3. OWNER NAME AND ADDRESS

OWNER NAME

STREET OR ROUTE, P.O. BOX NUMBER

COUNTY

CITY

STATE

ZIP CODE

4. MAILING ADDRESS (Check one)

☐ BUSINESS ADDRESS ☐ OWNER ADDRESS ☐ OTHER (GIVE FULL ADDRESS BELOW)

STREET ADDRESS/P.O. BOX NUMBER

COUNTY

CITY

STATE

ZIP CODE

5. CONTACT PERSON (Attach Power of Attorney if not employed by applicant. Form 2827 can be obtained at www.dor.mo.gov/tax/forms)

NAME

TITLE

PHONE

6. TYPE OF EXEMPT ELECTRICAL ENERGY USAGE (Check one)

NOTE: You must submit an application for each process if you are claiming an exemption for more than one process.

PRIMARY: ☐ COMPOUNDING ☐ PROCESSING ☐ MANUFACTURING ☐ MINING ☐ PRODUCING

SECONDARY: ☐ FABRICATING ☐ PROCESSING

☐ MATERIAL RECOVERY PROCESSING PLANT

7. DESCRIPTION OF BUSINESS OPERATIONS AND PRODUCTS PRODUCED (attach additional sheet if needed)

8. NAME AND ADDRESS OF ELECTRICAL ENERGY SUPPLIER	
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SUPPLIER'S NAME

COUNTY

STREET ADDRESS

CITY _____

STATE

ZIP CODE

9. APPLICABLE NUMBERS ASSIGNED BY SUPPLIER (ATTACH ADDITIONAL LIST IF NEEDED)									
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ACCOUNT NUMBER(S)**PERCENTAGE TAXABLE**

**PERCENTAGE
EXEMPT**

DESCRIPTION OF ELECTRICAL USAGE

**10. DESCRIPTION OF PROCESSING WHICH CONTAINS AT LEAST 25 PERCENT RECOVERED MATERIALS:
(ATTACH ADDITIONAL LIST IF NEEDED)**

11. PRODUCT OR PRODUCTS PRODUCED	
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SECTION 1. TAXABLE EQUIPMENT LISTING (ATTACH ADDITIONAL LIST IF NEEDED)

List all taxable equipment, special metered or not, which can include all electricity for air conditioners, lights, refrigerators, heaters, other appliances and machines used in maintenance of living, office, plant, shop and/or warehouse facilities. Compute total watt hours by completing this section or attach your calculation of total taxable kilowatt hours.

[illegible]

SECTION 2. EXEMPT EQUIPMENT LISTING (ATTACH ADDITIONAL LIST IF NEEDED)

List exempt equipment, special metered or not, directly used in the manufacturing of the product. Compute total watt hours by completing this section or attach your calculation of total exempt kilowatt hours.

DESCRIPTION OF EQUIPMENT	WATTAGE RATING	TIMES (X) ESTIMATED HOURS NORMALLY USED ANNUALLY	EQUALS (=) WATT HOURS
TOTAL WATT HOURS ►			
TOTAL EXEMPT KWH (Total Exempt Watt Hours ÷ 1,000 = TOTAL KWH) Enter in Section 3, Line C. ►			

SECTION 3. COMPUTATION OF PERCENTAGE OF ELECTRICITY USED

ESTIMATED USAGE	KWH		PERCENTAGE
A. TOTAL ELECTRICITY USED (taken from suppliers bills)	A		100%
B. TAXABLE ELECTRICITY USED	B	(PART B, SECTION 1)	(B÷A)
C. EXEMPT ELECTRICITY USED	C	(A–B)	(C÷A)

SECTION 4. DETERMINATION OF EXEMPT AND TAXABLE PURCHASES

Column 1 is obtained from suppliers billings. (Include all meter billings.)

Column 2 is obtained by multiplying Column 1 by the exempt percentage in Section 3.

Column 3 is obtained by multiplying Column 1 by the taxable percentage in Section 3.

BILLING PERIOD BY MONTH	1. TOTAL BILLING EXCLUSIVE OF SALES TAX	2. BILLING PORTION ON WHICH SALES TAX IS DUE TAXABLE EQUIP.	3. BILLING PORTION FOR EXEMPT EQUIPMENT
JANUARY			
FEBRUARY			
MARCH			
APRIL			
MAY			
JUNE			
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
TOTAL FOR YEAR _____	\$ _____	\$ _____	\$ _____

PART E – CALCULATION OF RECOVERED MATERIAL CONTENT IN RAW MATERIALS

List all raw material suppliers and percentage of recovered material content necessary to qualify for the exemption.

Name of Raw Material Supplier	A Description of Raw Material	B Total Weight or Volume (1)	C % of Recovered Material (2)	D (B*C) Weight or Volume of Recovered Materials	E % Recovered Materials in Total Raw Materials (3)
TOTAL					%
Check Figure: Total of Column D divided by Column B (This number should equal the total for Column E.)				CHECK FIGURE	%

(1) You can use either the weight of the materials or the volume of the materials. In either case, you must use the same unit of measure (pounds, ounces, feet or inches).

(2) This represents the percent of recovered materials in the raw materials. Your supplier may be able to provide you with this information.

(3) Divide amounts in Column D by the total of Column B.

Attach additional list if needed.

If at any time you no longer qualify for this exemption, it is your responsibility to notify your utility supplier, withdraw your exemption, and remit the appropriate tax to the state.
Under penalties of perjury, I declare that I have direct control, supervision or responsibility for completing this application.

SIGNATURE	TITLE	DATE
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COMMENTS: